

Article VIII — Tax Implications

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Article VIII — Tax Implications

§ 20A-801 No Guarantee of Tax Consequences.

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under this Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. It shall be the obligation of each Participant to determine whether each payment under this Plan is excludable from his gross

income for federal and state income tax purposes, and to notify the Employer if he has reason to believe that any such payment is not so excludable.

§ 20A-802 Indemnification of Employer by Participants.

If any Participant receives one or more payments or reimbursements under this Plan that are not for Qualifying Medical Care Expenses or are not excludable from federal, state, or local income or Social Security taxes, and such taxes were not withheld from such payments or reimbursements, the Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold such taxes from such payments or reimbursements, and shall indemnify and reimburse the Plan for any payments made which were not for Qualifying Medical Care Expenses.